

**COUNTY OF PLACER, CALIFORNIA**  
**SCHEDULES OF FUNDING PROGRESS – HISTORICAL PENSION DATA**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**  
**UNAUDITED**

**Miscellaneous Plan**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL)- Entry Age (b)</b>	<b>(Over) Underfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Estimated Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
2003	\$ 334,905	\$ 380,650	\$ 45,745	88.0%	\$ 109,084	41.9%
2004	358,677	425,419	66,742	84.3%	111,814	59.7%
2005	401,598	478,476	76,878	83.9%	112,677	68.2%

**Safety Plan**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL)- Entry Age (b)</b>	<b>(Over) Underfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Estimated Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
2003	\$ 100,264	\$ 127,142	\$ 26,878	78.9%	\$ 20,893	128.6%
2004	109,479	140,661	31,182	77.8%	21,330	146.2%
2005	121,513	159,444	37,931	76.2%	23,311	162.7%

The actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30, 2005 are obtained from CalPERS' annual actuarial report.